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February 1, 1999

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PERSONAL AND CONFIDENTIAL  
VIA UPS NEXT DAY AIR

Joseph F. DiAngelo  
VOLTDELTA  
1221 Avenue of the Americas  
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Dear Joe:

[REDACTED]

[REDACTED]

[REDACTED]

EXHIBIT

J

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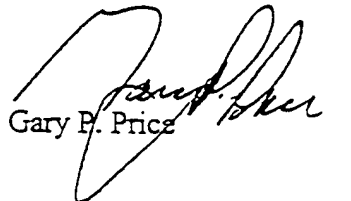
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February 1, 1999  
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Sincerely,

LEWIS & KAPPES

  
Gary E. Price

GPP:mdl

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